

BEFORE THE DEPARTMENT OF ADMINISTRATION  
OF THE STATE OF MONTANA

In the matter of the amendment of ARM     ) NOTICE OF AMENDMENT  
2.4.401 through 2.4.411 pertaining to the     )  
Single Audit Act                                 )

TO: All Concerned Persons

1. On May 10, 2007, the Department of Administration published MAR Notice No. 2-2-379 regarding the public hearing on the proposed amendment of the above-stated rules at page 552 of the 2007 Montana Administrative Register, Issue No. 9.

2. No comments or testimony were received.

3. The department has amended ARM 2.4.401 and 2.4.403 through 2.4.411 exactly as proposed. The department is further amending ARM 2.4.402 as follows, stricken matter interlined, new matter underlined:

2.4.402 REPORT FILING FEE (1) through (6)(c) remain as proposed.  
(7) The annual filing fees for local government entities are as follows:

<u>Annual Revenues Equal to or Greater Than:</u>	<u>Annual Revenues Less Than:</u>	<u>Fee</u>
\$-0-	\$200,000	\$-0-
\$200,000	\$500,000	\$200
\$500,000	\$1,000,000	\$435
\$1,000,000	\$1,500,000	\$635
\$1,500,000	\$2,500,000	\$760
\$2,500,000	\$5,000,000	\$845
\$5,000,000	\$10,000,000	\$890
\$10,000,000	\$50,000,000	\$965
\$50,000,000		\$1,000

This filing fee schedule is effective for annual financial reports for years ended June 30, 2007, and after. For annual financial reports for years ended ~~June 30, 2008~~ October 1, 2007, and after, the annual filing fee for local government entities with annual revenues less than \$500,000 is zero.

AUTH: 2-7-514, MCA  
IMP: 2-7-514, MCA

BY: /s/ Janet R. Kelly  
Janet R. Kelly, Director  
Department of Administration

BY: /s/ Dal Smilie  
Dal Smilie, Rule Reviewer  
Department of Administration

Certified to the Secretary of State June 25, 2007.